

ARIZONA DEPARTMENT OF ECONOMIC SECURITY

ARS 23-730 requires adjustment of the regular tax rates to produce only the net required yield each year. The Arizona adjusted rates effective for calendar year **2007** are as follows:

POSITIVE RATIO GROUPS	ADJUSTED TAX RATES	NEGATIVE RATIO GROUPS	ADJUSTED TAX RATES
ZERO	2.18		
Less than 3%	2.10	13% or more	5.40
3 % but less than 4 %	1.93	12% but less than 13%	5.30
4 % but less than 5 %	1.73	11% but less than 12%	5.05
5 % but less than 6 %	1.53	10% but less than 11%	4.80
6 % but less than 7 %	1.33	9% but less than 10%	4.55
7 % but less than 8 %	1.13	8% but less than 9%	4.30
8 % but less than 9 %	0.93	7% but less than 8%	4.05
9 % but less than 10%	0.73	6% but less than 7%	3.80
10% but less than 11%	0.52	5% but less than 6%	3.55
11% but less than 12%	0.32	4% but less than 5%	3.30
12% but less than 13%	0.12	3% but less than 4%	3.05
13% or over	0.02	Less than 3%	2.85
NEW EMPLOYER RATE – 2.00% 2007 WAGE LIMIT - \$7,000 2007 AVERAGE RATE – 1.52%		JOB TRAINING TAX (JTT) 0.10% THE RATES <u>EXEMPT</u> FROM JTT FOR 2007 ARE: 0.02% 0.12% 2.00% 2.85% and higher	